UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

HORST KLEINBAUER,	
Plaintiff,))
v. TIMOTHY ALAN HILLS, individually and d/b/a Club Service Corp. International,	Civil Action No. 10-10562 (Formerly Civil No. 2007-00646, Norfolk Superior Court)
Defendant,	
and)
TOWN OF STOUGHTON, DAVID M. COHEN, and MANUEL CACHOPA,)))
Reach and Apply Defendants,	
and)
UNITED STATES OF AMERICA,))
Plaintiff by intervention.)))

NOTICE OF REMOVAL TO THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

To:

Sarah F. Jubinville, Esquire Colucci, Colucci, Marcus & Flavin, P.C. 424 Adams Street Milton, Massachusetts 02186

Issac H. Peres, Esquire 689 Massachusetts Avenue Cambridge, Massachusetts 02767

Jeremy L. Kay, Esquire Jeremy L. Kay, P.C. 36 North Bedford Street, C-20 East Bridgewater, Massachusetts 02333 John F. Gleavy, Esquire Lynch & Lynch, P.C. 45 Bristol Drive South Easton, Massachusetts 02375

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Charles D. Mulcahy, Esquire Wynn & Wynn, P.C. 90 New State Highway Raynham, Massachusetts 02767 Ilana M. Quirk, Esquire Kopelman & Paige 101 Arch Street, Floor 12 Boston, Massachusetts 02110 Timothy A. Hills 22 Bennington Terrace Lowell, Massachusetts 01850

David M. Cohen 115 Eagle Roack Road Stoughton, Massachusetts 02072 Manuel Cachopa 100 Columbus Avenue Stoughton, Massachusetts 02072

Please take notice that the action styled *Horst Kleinbauer v. Timothy Alan Hills*, et al., Civil No. 2007-00646, now pending in Norfolk Superior Court in the Commonwealth of Massachusetts, is removed to the United States District Court for the District of Massachusetts, by and on behalf of the United States of America The action is removable pursuant to the provisions of 28 U.S.C. § 1444, as the United States has intervened as a party in this action and, pursuant to 26 U.S.C. § 7424, "section 1444 of title 28 of the United States Code shall apply in any case in which the United States intervenes as if the United States had originally been named as a defendant in such action or suit."

This notice of removal is filed in accordance with the procedures of 28 U.S.C. § 1446, and the removal of the action is timely under the provisions of 28 U.S.C. § 1446(b). No prior removal of this action has been attempted.

A certified or attested copy of the state court record and a certified or attested copy of all state court docket entries will be filed within thirty days of this Notice as required by Local Rule 81.1(a).

> JOHN A. DiCICCCO Acting Assistant Attorney General Tax Division, U.S. Department of Justice

/s/ Austin L. Furman

AUSTIN L. FURMAN Trial Attorney, Tax Division United States Department of Justice P.O. Box 55, Ben Franklin Station Washington, D.C. 20044-0055 Telephone: (202) 307-2007

Facsimile: (202) 514-5238

Dated: April 2, 2010

Email: Austin.L.Furman@usdoj.gov

Local Counsel:

CARMEN M. ORTIZ United States Attorney

CERTIFICATE OF SERVICE

I certify that service of the foregoing Notice Of Removal To The United States District Court For The District Of Massachusetts has this 2nd day of April 2010 been made upon the following by depositing a copy in the United States mail, postage prepaid, addressed to:

Sarah F. Jubinville, Esquire Colucci, Colucci, Marcus & Flavin, P.C. 424 Adams Street Milton, Massachusetts 02186

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/s/ Austin L. Furman

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